

**NORTHFIELD MACEDONIA UNION CEMETERY**

**SUMMIT COUNTY**

**JANUARY 1, 2010 TO DECEMBER 31, 2011  
AGREED UPON PROCEDURES**





# Dave Yost • Auditor of State

Board of Trustees  
Northfield Macedonia Union Cemetery  
P.O. Box 670177  
Northfield, Ohio 44067

We have reviewed the *Independent Accountants' Report on Applying Agreed -Upon Procedures* of the Northfield Macedonia Union Cemetery, Summit County, prepared by Varney, Fink & Associates, Inc., for the period January 1, 2010 through December 31, 2011. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Northfield Macedonia Union Cemetery is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

May 8, 2012

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**INDEPENDENT ACCOUNTANTS' REPORT ON  
APPLYING AGREED-UPON PROCEDURES**

Northfield Macedonia Union Cemetery  
Summit County  
PO Box 670177  
Northfield, OH 44067

We have performed the procedures enumerated below, with which the Board of Trustees and the management of Northfield Macedonia Union Cemetery (the Cemetery) and the Auditor of State agreed, solely to assist the Board in evaluating receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2011 and 2010, and certain compliance requirements related to these transactions and balances. Management is responsible for recording transactions; and management and the Board are responsible for complying with the compliance requirements. This agreed-upon procedures engagement was conducted in accordance with the American Institute of Certified Public Accountants' attestation standards and applicable attestation engagement standards included in the Comptroller General of the United States' *Government Auditing Standards*. The sufficiency of the procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

This report only describes exceptions exceeding \$10.

**Cash and Investments**

1. We tested the mathematical accuracy of the December 31, 2011 and December 31, 2010 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2010 beginning balance recorded in the Reconciliation Detail Report to the December 31, 2009 balance documented in the prior year agreed-upon procedures working papers. We found no exceptions.
3. We agreed the totals per the bank reconciliations to the total of the December 31, 2011 and 2010 cash balances reported in the Monthly Reconciliation Report. The amounts agreed.
4. We confirmed the December 31, 2011 bank account balance with the Cemetery's financial institution. We found no exceptions. We also agreed the confirmed balance to the amount appearing in the December 31, 2011 bank reconciliation without exception.
5. We selected five reconciling debits (such as outstanding checks) haphazardly from the December 31, 2011 bank reconciliation:
  - a. We traced each debit to the subsequent January bank statement. We found no exceptions.

- b. We traced the amounts and dates written to the Expense Report, to determine the debits were dated prior to December 31. We noted no exceptions.
6. We tested investments held at December 31, 2011 and December 31, 2010 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code Sections 135.13, 135.14 or 135.144. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code Section 135.13 or 135.14. We noted no exceptions.

### **Intergovernmental and Other Confirmable Cash Receipts**

1. We agreed amounts paid from the City of Macedonia during 2011 and 2010, as documented on the confirmation received from the City, to the Cemetery Receipts Report. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
2. We agreed amounts paid from the Village of Northfield during 2011 and 2010, as documented on the confirmation received from the Village, to the Cemetery Receipts Report. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.
3. We agreed amounts paid from Northfield Center Township during 2011 and 2010, as documented on the confirmation received from the Township, to the Cemetery Receipts Report. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

4. We agreed amounts paid from Sagamore Hills Township during 2011 and 2010, as documented on the confirmation received from the Township, to the Cemetery Receipts Report. We found no exceptions.
  - a. We determined whether these receipts were allocated to the proper account codes. We found no exceptions.
  - b. We determined whether the receipts were recorded in the proper year. We found no exceptions.

### **Sales of Lots and Charges for Services**

We haphazardly selected 10 cash receipts for sales of lots or charges for services from the year ended December 31, 2011 and 10 cash receipts for sales of lots or charges for services from the year ended 2010 recorded in the duplicate cash receipts book and determined whether the:

- a. Receipt amount agreed to the amount recorded in the Receipts Report. The amounts agreed.
- b. Amount charged complied with rates in force during the period. We found no exceptions.
- c. Receipt was posted to the proper account code, and was recorded in the proper year. We found no exceptions.

### **Debt**

1. From the prior agreed-upon procedures report, we noted the following loan outstanding as of December 31, 2009. This amount agreed to the Cemetery's January 1, 2010 balance on the summary we used in step 3.

<b>Issue</b>	<b>Principal outstanding as of December 31, 2009:</b>
Backhoe Loan	\$2,936

2. We inquired of management, and scanned the Receipt Report and Expense Report for evidence of debt issued during 2011 or 2010 or debt payment activity during 2011 or 2010. All debt noted agreed to the summary we used in step 3. We noted that the outstanding debt was paid in full in 2010. We noted no new debt issuances, nor any debt payment activity during 2011.

3. We obtained a summary of loan debt activity for 2010 and agreed principal and interest payments from the related debt amortization schedule to general fund payments reported in the Expense Report. We also compared the date the debt service payments were due to the date the Cemetery made the payments. We found no exceptions.

**Payroll Cash Disbursements**

1. We haphazardly selected one payroll check for five employees from 2011 and one payroll check for five employees from 2010 from the Expense Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Expense Report to supporting documentation (timecard or legislatively-approved rate or salary). We found no exceptions.
  - b. We determined whether the account code to which the check was posted was reasonable based on the employees' duties as documented in the minutes. We found no exceptions.
2. We scanned the last remittance of tax and retirement withholdings for the year ended December 31, 2011 to determine whether remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final withholding period of 2011. We noted the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2012	January 12, 2012	\$1,075.68	\$1,075.68
State income taxes	January 15, 2012	December 31, 2011	\$198.84	\$198.84
OPERS retirement	January 31, 2012	January 20, 2012	\$1,685.63	\$1,685.63

**Non-Payroll Cash Disbursements**

1. We haphazardly selected ten disbursements from the Expense Report for the year ended December 31, 2011 and ten from the year ended 2010 and determined whether:
  - a. The disbursements were for a proper public purpose. We found no exceptions.
  - b. The check number, date, payee name and amount recorded on the returned, canceled check agreed to the check number, date, payee name and amount recorded in the Expense Report and to the names and amounts on the supporting invoices. We found no exceptions.
  - c. The payment was posted to a proper account code. We found no exceptions.



### **Compliance – Contracts & Expenditures**

We inquired of management and scanned the Expense Report for the years ended December 31, 2011 and 2010 for projects requiring the contractor to pay prevailing wages to their employees as required by Ohio Rev. Code Sections 4115.04 and 4115.05. We identified no projects subject to the aforementioned prevailing wage requirements.

We were not engaged to, and did not conduct an examination, the objective of which would be the expression of an opinion on the Cemetery's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management, those charged with governance, the Auditor of State, and others within the Government, and is not intended to be, and should not be used by anyone other than these specified parties.

*Varney, Fink & Associates*  
Varney, Fink & Associates, Inc.  
Certified Public Accountants

March 9, 2012

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# Dave Yost • Auditor of State

**NORTHFIELD MACEDONIA UNION CEMETERY**

**SUMMIT COUNTY**

**CLERK'S CERTIFICATION**

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 22, 2012**